

Form F-66 (IA-2) (6-30-2015)		STATE OF IOWA 2015 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2015	
CITY OF SCHALLER, IOWA DUE: December 1, 2015		16208100800000 City Clerk 101 N Main St PO Box 120 Schaller, IA 51053	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	
ALL FUNDS			
Item description	Governmental (a)	Proprietary (b)	Total actual (c) Budget (d)
Revenues and Other Financing Sources			
Taxes levied on property	164,222		164,222 158,550
Less: Uncollected property taxes-levy year	0		0 0
Net current property taxes	164,222		164,222 158,550
Delinquent property taxes	0		0 0
TIF revenues	0		0 0
Other city taxes	50,475	0	50,475 55,186
Licenses and permits	828	0	828 828
Use of money and property	5,999	2,964	8,963 5,465
Intergovernmental	135,887	0	135,887 122,112
Charges for fees and service	9,602	285,248	294,850 277,723
Special assessments	11,620	0	11,620 0
Miscellaneous	6,225	6,626	12,851 6,900
Other financing sources	0	0	0 0
Total revenues and other sources	384,858	294,838	679,696 626,764
Expenditures and Other Financing Uses			
Public safety	55,846	0	55,846 126,900
Public works	35,029	0	35,029 114,483
Health and social services	0	0	0 0
Culture and recreation	90,099	0	90,099 178,690
Community and economic development	2,173	0	2,173 51,544
General government	51,523	0	51,523 120,157
Debt service	8,117	0	8,117 9,783
Capital projects	0	0	0 0
Total governmental activities expenditures	242,787	0	242,787 601,557
Business type activities	0	234,977	234,977 334,988
Total ALL expenditures	242,787	234,977	477,764 936,545
Other financing uses, including transfers out	149,819	0	149,819 0
Total ALL expenditures/And other financing uses	392,606	234,977	627,583 936,545
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-7,748	59,861	52,113 -309,781
Beginning fund balance July 1, 2014	669,794	337,982	1,007,776 694,357
Ending fund balance June 30, 2015	662,046	397,843	1,059,889 384,576
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.			
Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 115,000	Other long-term debt	\$ 0
Revenue debt	\$ 878,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 1,120,628
CERTIFICATION			
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF			
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)		Date signed	
PLEASE PUBLISH THIS PAGE ONLY			

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF SCHALLER						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	130,565	33,657					164,222			164,222	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	130,565	33,657		0	0		164,222		T01	164,222	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	130,565	33,657		0	0	0	164,222			164,222	6
7	TIF revenues							0		T01	0	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes	50,475						50,475		T09	50,475	14
15	TOTAL OTHER CITY TAXES	50,475	0	0	0	0	0	50,475	0		50,475	15
16	Section B - LICENSES AND PERMITS		828					828		T29	828	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	3,641	2,238					5,879	2,964	U20	8,843	18
19	Rents and royalties	120						120		U40	120	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	3,761	2,238	0	0	0	0	5,999	2,964		8,963	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development		8,610					8,610		B50	8,610	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	8,610	0	0	0	0	8,610	0		8,610	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SCHALLER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		77,404					77,404		C46	77,404	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	6,219						6,219		C89	6,219	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	6,219	77,404	0	0	0	0	83,623	0		83,623	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	18,297						18,297		D89	18,297	64
65	Township contributions	25,357						25,357		D89	25,357	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	43,654	0	0	0	0	0	43,654	0		43,654	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	49,873	86,014	0	0	0	0	135,887	0		135,887	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	59,764	A91	59,764	73
74	Sewer							0	133,036	A8Ø	133,036	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	92,448	A81	92,448	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SCHALLER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	9,313						9,313		A61	9,313	100				
101	Animal control charges	289						289		A89	289	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	9,602	0	0	0	0	0	9,602	285,248		294,850	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				11,620			11,620		U01	11,620	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions							0		U99	0	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	94						94		U30	94	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Donations Park, Rec, Culture	2,010						2,010	6,626		8,636	114				
115	Fire Protection	470						470			470	115				
116	City Bills, Garbage Tags	249						249			249	116				
117	Cobra, Audit Ref	1,697						1,697			1,697	117				
118	Scrapped items	1,705						1,705			1,705	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	6,225	0	0	0	0	0	6,225	6,626		12,851	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF SCHALLER					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	250,501	122,737	0	11,620	0	0	384,858	294,838		679,696	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans							0			0	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0		0	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	250,501	122,737	0	11,620	0	0	384,858	294,838		679,696	132
133												133
134	Beginning fund balance July 1, 2014	362,350	193,809		112,372	1,263		669,794	337,982		1,007,776	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	612,851	316,546	0	123,992	1,263	0	1,054,652	632,820		1,687,472	136
137												137
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Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015CITY OF SCHALLER							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	27,593	3,779					31,372		E62	31,372	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	981						981		E24	981	13
14	Purchase of land and equipment	22,475						22,475		G24	22,475	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	1,018						1,018		E32	1,018	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	52,067	3,779	0	0	0	0	55,846			55,846	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF SCHALLER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		8,698					8,698		E44	8,698	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		9,800					9,800		E44	9,800	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		7,833					7,833		E44	7,833	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		8,698					8,698		E81	8,698	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	0	35,029	0	0	0	0	35,029			35,029	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF SCHALLER							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF SCHALLER					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	23,975	6,514					30,489		E52	30,489	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	17,471						17,471		E61	17,471	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	41,551						41,551		E61	41,551	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	588						588		E61	588	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	83,585	6,514	0	0	0	0	90,099			90,099	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	2,173						2,173		E89	2,173	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	2,173	0	0	0	0	0	2,173			2,173	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SCHALLER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
159	Section F — GENERAL GOVERNMENT											159				
160	Mayor, council and city manager — Current operation	4,942						4,942		E29	4,942	160				
161	Purchase of land and equipment							0		G29	0	161				
162	Clerk, Treasurer, financial administration — Current operation	18,581	5,808					24,389		E23	24,389	162				
163	Purchase of land and equipment							0		G23	0	163				
164	Elections — Current operation							0		E89	0	164				
165	Purchase of land and equipment							0		G89	0	165				
166	Legal services and city attorney — Current operation	832						832		E25	832	166				
167	Purchase of land and equipment							0		G25	0	167				
168	City hall and general buildings — Current operation							0		E31	0	168				
169	Purchase of land and equipment	2,070						2,070		G31	2,070	169				
170	Construction							0		F31	0	170				
171	Tort liability — Current operation	2,025						2,025		E89	2,025	171				
172	Other general government — Current operation	11,800	5,465					17,265		E89	17,265	172				
173	Purchase of land and equipment							0		G89	0	173				
174								0			0	174				
175								0			0	175				
176	TOTAL GENERAL GOVERNMENT	40,250	11,273	0	0	0	0	51,523			51,523	176				
177	Section G — DEBT SERVICE							0			0	177				
178	GO Debt Wastewater Loan				8,117			8,117			8,117	178				
179								0			0	179				
180								0			0	180				
181								0			0	181				
182	TOTAL DEBT SERVICE	0	0	0	8,117	0	0	8,117			8,117	182				
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183				
184								0			0	184				
185								0			0	185				
186								0			0	186				
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187				
188	— TIF CAPITAL PROJECTS — Specify										0	188				
189								0			0	189				
190								0			0	190				
191								0			0	191				
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192				
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193				
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	178,075	56,595	0	8,117	0	0	242,787			242,787	194				
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195				
196												196				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SCHALLER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								42,297	E91	42,297	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								49,224	E80	49,224	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								63,969	E81	63,969	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SCHALLER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237				
238	Other business type — Current operation									E89	0	238				
239	Purchase of land and equipment									G89	0	239				
240	Construction									F89	0	240				
241												241				
242	Enterprise Debt Service								79,127		79,127	242				
243	Enterprise Capital Projects								360		360	243				
244	Enterprise TIF Capital Projects										0	244				
245	Internal service funds — Specify											245				
246											0	246				
247											0	247				
248											0	248				
249											0	249				
250											0	250				
251	TOTAL BUSINESS TYPE ACTIVITIES								234,977		234,977	251				
252												252				
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	178,075	56,595	0	8,117	0	0	242,787	234,977		477,764	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254				
255	Regular transfers out							0			0	255				
256	Internal TIF loans/repayments and transfers out							0			0	256				
257	Balancing to FY2015 Bank Statements	149,819						149,819			149,819	257				
258	TOTAL OTHER FINANCING USES	149,819	0	0	0	0	0	149,819	0		149,819	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	327,894	56,595	0	8,117	0	0	392,606	234,977		627,583	259				
260												260				
261	Ending fund balance June 30, 2015:											261				
262	Governmental:											262				
263	Nonspendable							0			0	263				
264	Restricted				115,875	1,263		117,138			117,138	264				
265	Committed	116,681	195,627					312,308			312,308	265				
266	Assigned	10,195						10,195			10,195	266				
267	Unassigned	158,081	64,324					222,405			222,405	267				
268	Total Governmental	284,957	259,951	0	115,875	1,263	0	662,046			662,046	268				
269	Proprietary								397,843		397,843	269				
270	Total ending fund balance June 30, 2015	284,957	259,951	0	115,875	1,263	0	662,046	397,843		1,059,889	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	612,851	316,546	0	123,992	1,263	0	1,054,652	632,820		1,687,472	271				
272												272				

<div>Part IIIINTERGOVERNMENTAL EXPENDITURES</div> <div>CITY OF SCHALLER</div> <div>Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.</div>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M25 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M60							
Sanitation.....		M81							
All other.....		M89 \$							

<div>Part IVSALARIES AND WAGES</div> <div>Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.</div>									
						Amount - Omit cents			
						2000 \$		158,831	
Total salaries and wages paid.....									

<div>Part VDEBT OUTSTANDING, ISSUED, AND RETIRED</div>									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2014 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$	
2. Sewer utility	19U 993,000	29U	39U 53,000	49U 115,000	49U	49U 878,000	49U	189 15,720	
3. Electric utility	19U	29U	39U	49U	49U	49U		192	
4. Gas utility	19U	29U	39U	49U	49U	49U		193	
5. Transit-bus	19U	29U	39U	49U	49U	49U		194	
6. Industrial Revenue	19T	24T	34T		44T	44T		189	
7. Mortgage revenue	19T	24T	34T		44T	44T		189	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189	
10.	19U	29U	39U	49U	49U	49U	49U	189	
11.	19U	29U	39U	49U	49U	49U	49U	189	
12.	19U	29U	39U	49U	49U	49U	49U	189	
13.	19U	29U	39U	49U	49U	49U	49U	189	
14.	19U	29U	39U	49U	49U	49U	49U	189	
Total long-term debt	993,000	0	53,000	115,000	0	878,000	0	15,720	

B. Short-term debt		Amount - Omit cents			
Outstanding as of JULY 1, 2014		61V \$			
Outstanding as of JUNE 30, 2015		64V \$			

<div>Part VIDEBT LIMITATION FOR GENERAL OBLIGATION BONDS</div> <div>Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013</div>				Amount - Omit cents					
		\$		22,412,565		x .05 = \$		1,120,628	

<div>Part VIICASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015</div>									
Type of asset		Amount - Omit cents							
		Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61			
		\$ 499,889		\$		560,000		1,059,889	
REMARKS		V98							